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Date: 5 December 2006

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**From:**

AMERICAN HOME CAPITAL, LLC  
165 Highlane Dr, Stockbridge GA 30281  
Ph: 404 372 7698

RECEIVED

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DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES**To:**

Attn: John Reynolds Ph: 202 551 3795  
Securities and Exchange Commission,  
100F Street, NE  
Washington, DC 20549  
Fax: 202 772 9206 or 202 772 9201

**Re: File #24-10161 - Form 1-A Offering Statement**

Please be advised that the above Offering Statement be amended to include the following  
delaying notation:

"This offering statement shall only be qualified upon order of the Commission, unless a  
subsequent amendment is filed indicating the intention to become qualified by operation  
of the terms of Regulation A."

Looking forward to your answer soon.

Yours truly,

P N Ben Yong, President/Member

Kok Toh, Member

PROCESSED

DEC 08 2006

J THOMSON  
FINANCIAL